

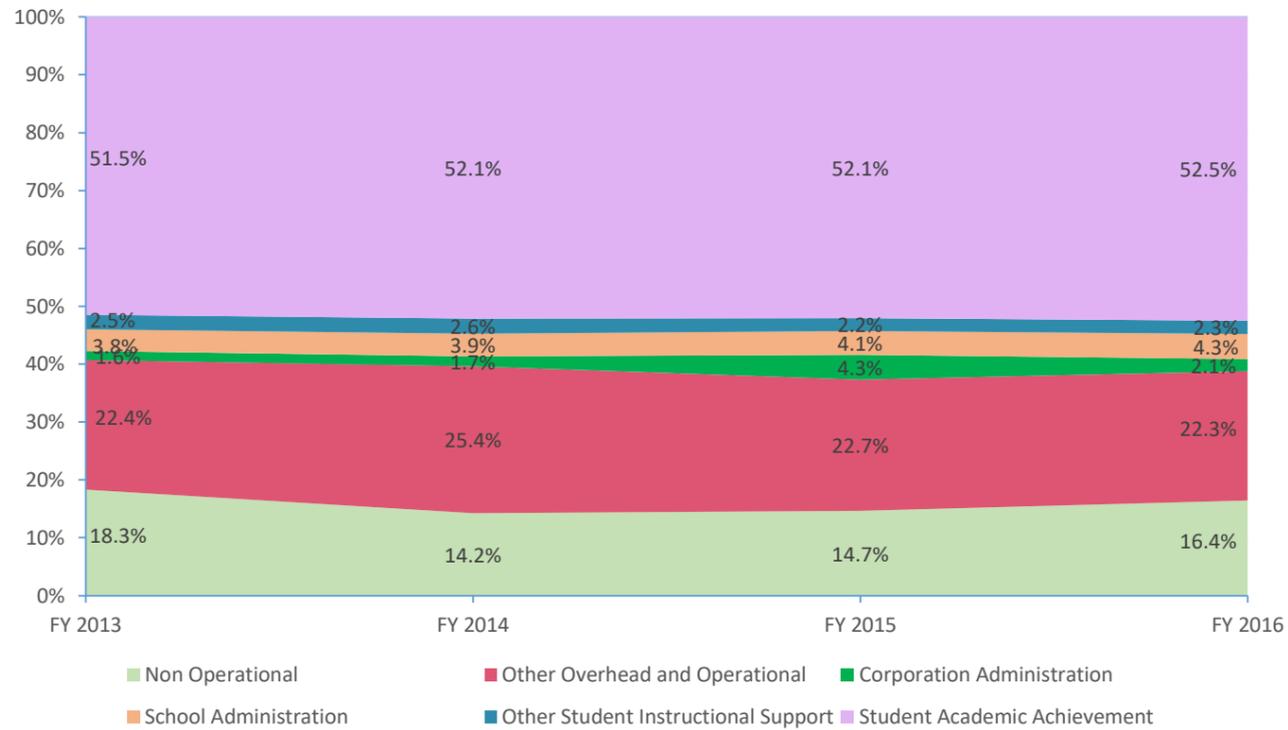
School Corporation Expenditures by Account
Biannual Financial Report Data
Franklin County Com Sch Corp (2475)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$14,954,118	57.8%	\$14,610,327	53.0%	\$14,129,822	51.5%	\$13,963,887	52.1%	\$13,980,268	52.1%	\$14,276,271	52.5%
Student Instructional Support	\$1,662,403	6.4%	\$1,598,786	5.8%	\$1,718,812	6.3%	\$1,748,433	6.5%	\$1,701,889	6.3%	\$1,799,665	6.6%
Total	\$16,616,522	64.2%	\$16,209,114	58.8%	\$15,848,634	57.7%	\$15,712,320	58.7%	\$15,682,157	58.4%	\$16,075,936	59.1%

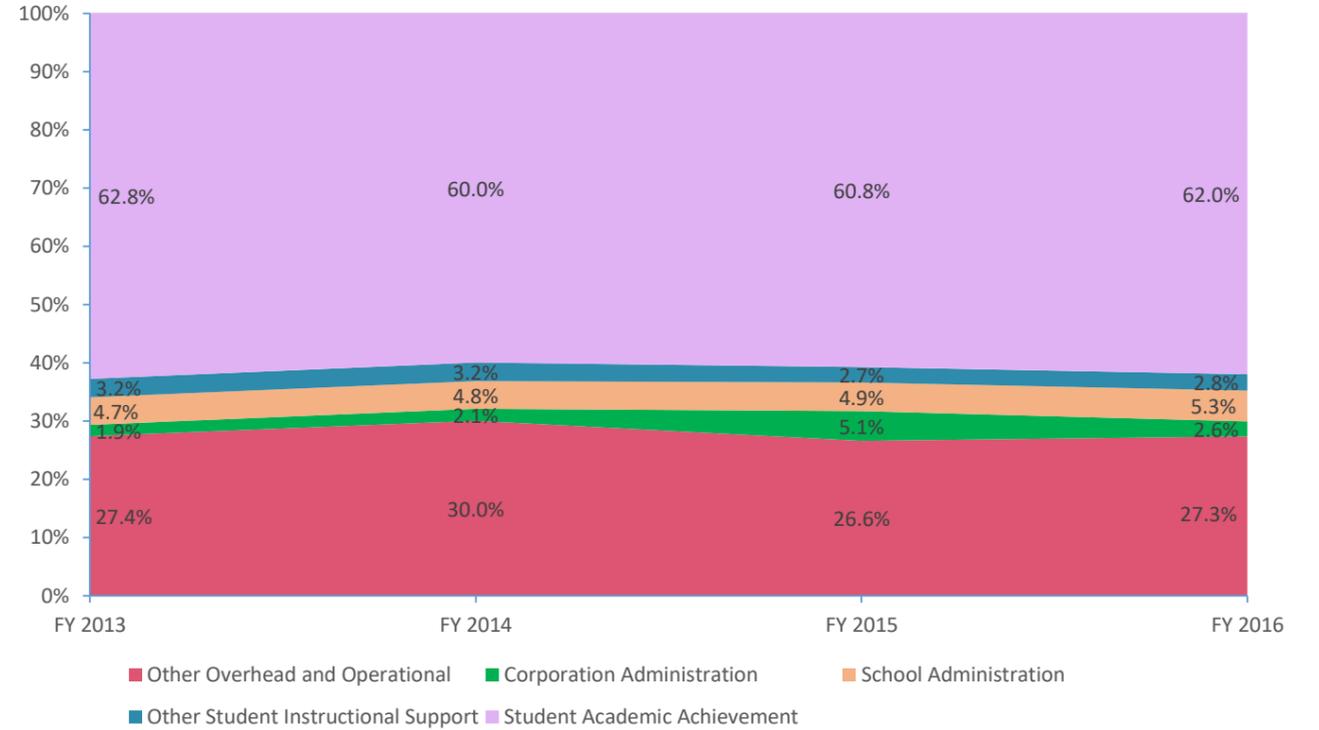
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,747,170	22.2%	\$6,417,779	23.3%	\$6,575,434	24.0%	\$7,260,231	27.1%	\$7,241,234	27.0%	\$6,646,088	24.4%
Non Operational	\$3,516,346	13.6%	\$4,923,963	17.9%	\$5,028,859	18.3%	\$3,816,736	14.2%	\$3,935,239	14.7%	\$4,472,040	16.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$9,263,516	35.8%	\$11,341,742	41.2%	\$11,604,294	42.3%	\$11,076,967	41.3%	\$11,176,474	41.6%	\$11,118,128	40.9%

Grand Total	\$25,880,037	\$27,550,856	\$27,452,927	\$26,789,287	\$26,858,631	\$27,194,063
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Franklin County Com Sch Corp (2475)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$0	\$9,247	NA	NA	NA
11050	Regular Programs	Full Day Kindergarten	\$0	\$290,027	\$614,252	\$629,176	NA	116.9%	2.4%
11100	Regular Programs	Elementary	\$4,223,041	\$6,135,721	\$5,166,443	\$4,693,295	11.1%	-23.5%	-9.2%
11200	Regular Programs	Middle/Junior High	\$1,409,630	\$2,037,779	\$1,819,390	\$1,658,517	17.7%	-18.6%	-8.8%
11300	Regular Programs	High School	\$1,908,169	\$2,937,135	\$2,505,276	\$2,393,326	25.4%	-18.5%	-4.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$610,412	\$362,249	NA	NA	-40.7%
11420	Regular Programs	Vocational Education - Agriculture B	\$57,055	\$82,727	\$49,868	\$47,904	-16.0%	-42.1%	-3.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$50,369	\$56,114	\$59,393	\$229,357	355.4%	308.7%	286.2%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$0	\$0	\$91,014	NA	NA	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$7,066	\$0	\$0	\$0	-100.0%	NA	NA
11910	Regular Programs	Other Regular Programs - Competency Testing	\$6,467	\$789	\$0	\$29,422	355.0%	3630.1%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$174,421	\$242,168	\$108,632	\$24,306	-86.1%	-90.0%	-77.6%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$32,865	\$139,665	NA	NA	325.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$628,506	\$718,920	\$979,981	\$927,286	47.5%	29.0%	-5.4%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$0	\$244,124	\$235,593	NA	NA	-3.5%
12350	Special Programs	Physical Impairment - Homebound	\$13,062	\$14,419	\$7,880	\$10,883	-16.7%	-24.5%	38.1%
12610	Special Programs	Learning Disability	\$0	\$0	\$45,042	\$5,648	NA	NA	-87.5%
12710	Special Programs	Equal Opportunity At Risk	\$57,561	\$94,595	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$71,972	\$94,515	\$152,134	\$105,070	46.0%	11.2%	-30.9%
12900	Special Programs	Other Special Programs	\$140,936	\$128,079	\$8	\$805	-99.4%	-99.4%	9823.7%
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$359	\$490	\$0	\$202	-43.7%	-58.7%	NA
14300	Summer School Programs	High School	\$36,388	\$10,487	\$21,210	\$33,443	-8.1%	218.9%	57.7%
16100	Remediation	Remediation Testing	\$110,753	\$43,654	\$46,391	\$39,172	-64.6%	-10.3%	-15.6%
16200	Remediation	Preventive Remediation	\$0	\$0	\$0	\$404,287	NA	NA	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$413,807	\$396,065	\$268,544	\$247,999	-40.1%	-37.4%	-7.7%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$622,987	\$418,756	\$12,446	\$10,344	-98.3%	-97.5%	-16.9%
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$97,469	\$0	\$49,379	\$44,461	-54.4%	NA	-10.0%
17900	Payments to Other Governmental Units Within State	Other	\$609	\$0	\$1,555	\$9,900	1524.9%	NA	536.7%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$133,037	\$68,048	\$77,383	\$98,233	-26.2%	44.4%	26.9%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$113,433	\$22,072	\$0	\$0	-100.0%	-100.0%	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$88,074	\$109,020	\$161,667	\$139,100	57.9%	27.6%	-14.0%
22220	Instruction	Library/Media Services - School Library	\$279,284	\$381,263	\$321,586	\$335,574	20.2%	-12.0%	4.3%
22230	Instruction	Library/Media Services - Audiovisual	\$9,471	\$7,052	\$6,513	\$5,285	-44.2%	-25.1%	-18.9%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$119,344	\$88,169	\$2,902	\$5,149	-95.7%	-94.2%	77.4%
22360	Instruction	Instruc. Related Tech. - Network Support	\$179,504	\$232,264	\$575,847	\$1,215,985	577.4%	423.5%	111.2%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$39,144	\$0	NA	NA	-100.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$216,231	\$0	\$0	\$0	-100.0%	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$0	\$94,371	NA	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$760,266	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$11,929,272	\$14,610,327	\$13,980,268	\$14,276,271	19.7%	-2.3%	2.1%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$10,314	\$11,412	\$16,058	\$16,783	62.7%	47.1%	4.5%
21220	Students	Guidance Services - Counseling Services	\$330,254	\$471,037	\$389,702	\$412,118	24.8%	-12.5%	5.8%
21340	Students	Health Services - Nurse Services	\$132,469	\$197,813	\$190,887	\$194,373	46.7%	-1.7%	1.8%
21390	Students	Health Services - Other Health Services	\$0	\$150	\$0	\$0	NA	-100.0%	NA
21510	Students	Speech Path. & Audio. Serv. - Service Area Direction	\$141,758	\$164	\$292	\$0	-100.0%	-100.0%	-100.0%
24100	School Administration	Office of The Principal	\$633,546	\$918,211	\$1,104,949	\$1,176,392	85.7%	28.1%	6.5%
Student Instructional Support Total			\$1,248,342	\$1,598,786	\$1,701,889	\$1,799,665	44.2%	12.6%	5.7%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$57,559	\$86,007	\$104,411	\$98,573	71.3%	14.6%	-5.6%
23150	General Administration	Board of Education - Legal Services	\$7,646	\$2,374	\$22,001	\$9,227	20.7%	288.6%	-58.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
Franklin County Com Sch Corp (2475)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
23160	General Administration	Board of Education - Promotion Expenses	\$3,027	\$1,334	\$2,191	\$4,743	56.7%	255.7%	116.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$163	\$1,055	\$248	\$0	-100.0%	-100.0%	-100.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$179,508	\$226,369	\$260,251	\$347,369	93.5%	53.5%	33.5%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$5,191	\$4,174	\$4,355	\$4,670	-10.0%	11.9%	7.2%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$41,516	\$86,870	\$0	\$0	-100.0%	-100.0%	NA
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$25,121	\$47,080	\$47,651	NA	89.7%	1.2%
25150	Central Services	Fiscal Services - Payroll Services	\$25,336	\$35,006	\$55,043	\$55,711	119.9%	59.1%	1.2%
25160	Central Services	Fiscal Services - Financial Accounting	\$12,228	\$0	\$0	\$0	-100.0%	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$15,135	\$12,661	\$300	\$2,430	-83.9%	-80.8%	710.1%
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$0	\$651,899	\$0	NA	NA	-100.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$237,516	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$0	\$164,515	\$192,743	\$211,357	NA	28.5%	9.7%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,193,828	\$1,407,546	\$1,318,361	\$1,287,426	7.8%	-8.5%	-2.3%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$62,018	\$67,953	\$73,035	\$76,219	22.9%	12.2%	4.4%
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$6,097	\$2,360	\$1,929	\$1,557	-74.5%	-34.1%	-19.3%
26600	Operation and Maintenance of Plant Services	Security Services	\$32,474	\$21,266	\$64,169	\$48,366	48.9%	127.4%	-24.6%
26700	Operation and Maintenance of Plant Services	Insurance	\$142,812	\$289,791	\$184,074	\$160,016	12.0%	-44.8%	-13.1%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$2,265	\$0	\$0	NA	-100.0%	NA
27010	Student Transportation	Service Area Direction	\$85,551	\$137,849	\$95,616	\$115,209	34.7%	-16.4%	20.5%
27100	Student Transportation	Vehicle Operation	\$202,894	\$229,859	\$296,815	\$314,791	55.2%	36.9%	6.1%
27200	Student Transportation	Monitoring Services	\$0	\$41,266	\$0	\$0	NA	-100.0%	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$141,329	\$240,264	\$261,487	\$191,672	35.6%	-20.2%	-26.7%
27400	Student Transportation	Purchase of School Buses	\$115,280	\$286,437	\$49,118	\$259,505	125.1%	-9.4%	428.3%
27500	Student Transportation	Insurance on Buses	\$8,262	\$994	\$10,615	\$7,300	-11.6%	634.4%	-31.2%
27700	Student Transportation	Contracted Transportation Services	\$1,731,080	\$2,000,857	\$2,455,679	\$2,328,734	34.5%	16.4%	-5.2%
27900	Student Transportation	Other Student Transportation Services	\$4,410	\$4,767	\$4,267	\$3,001	-32.0%	-37.1%	-29.7%
27910	Student Transportation	Bus Driver Training	\$0	\$3,350	\$2,150	\$5,050	NA	50.7%	134.9%
31100	Food Services Operations	Service Area Direction	\$91,880	\$161,295	\$167,143	\$176,493	92.1%	9.4%	5.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$306,228	\$318,849	\$355,950	\$356,527	16.4%	11.8%	0.2%
31900	Food Services Operations	Other Food Services	\$567,020	\$555,324	\$560,306	\$532,490	-6.1%	-4.1%	-5.0%
Overhead and Operational Total			\$5,275,988	\$6,417,779	\$7,241,234	\$6,646,088	26.0%	3.6%	-8.2%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$8,848	\$21,183	\$14,350	\$16,775	89.6%	-20.8%	16.9%
33400	Category not Specified	Athletic Coaches	\$206,353	\$253,507	\$323,281	\$341,908	65.7%	34.9%	5.8%
33910	Other Community Services	High School Band Uniforms	\$15,000	\$0	\$0	\$0	-100.0%	NA	NA
33990	Other Community Services	Other	\$0	\$2,505	\$0	\$0	NA	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$137,757	\$122,022	\$230,023	\$313,927	127.9%	157.3%	36.5%
43000	Category not Specified	Professional Services	\$171,672	\$17,535	\$35,861	\$59,813	-65.2%	241.1%	66.8%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$300,024	\$2,080,338	\$1,889,220	\$1,339,046	346.3%	-35.6%	-29.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$85,246	\$85,456	\$168,472	\$274,460	222.0%	221.2%	62.9%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$0	\$1,265	\$59,767	NA	NA	4625.2%
51100	Principal on Debt	Bonds	\$0	\$125,000	\$536,500	\$927,000	NA	641.6%	72.8%
51500	Principal on Debt	Bond Anticipation Notes	\$335,000	\$130,000	\$0	\$0	-100.0%	-100.0%	NA
52100	Interest on Debt	Bonds	\$0	\$8,261	\$25,275	\$22,575	NA	173.3%	-10.7%
52500	Interest on Debt	Bond Anticipation Notes	\$65,850	\$5,649	\$0	\$0	-100.0%	-100.0%	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$0	\$0	\$8,119	\$0	NA	NA	-100.0%
53100	Lease Rental	Buildings-Principal	\$1,662,400	\$1,705,500	\$432,000	\$855,000	-48.6%	-49.9%	97.9%
54200	Advancements and Obligations	Common School Fund - Principal	\$458,948	\$367,008	\$270,624	\$261,518	-43.0%	-28.7%	-3.4%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$250	\$250	NA	NA	0.0%
Non Operational Total			\$3,447,097	\$4,923,963	\$3,935,239	\$4,472,040	29.7%	-9.2%	13.6%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$28,903	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Franklin County Com Sch Corp (2475)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SIS NA PERF - 2007 Account Code	\$4,131	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$10,212	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$736	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$693,888	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$95,421	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$126,117	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$15,993	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$2,286,075	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$312,225	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$333,164	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$52,125	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$15,981	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$2,285	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$1,689	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$394	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$3,979,338	\$0	\$0	\$0	NA	NA	NA